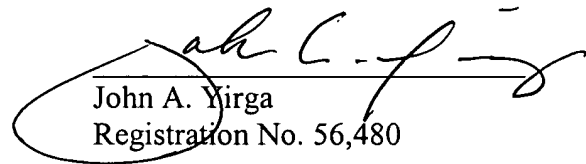


REMARKS

Applicant believes there is no fee associated with this Preliminary Amendment. However, the Commissioner is hereby authorized to charge any fee associated with this amendment, if necessary, to Deposit Account No. 23-0630.

Respectfully submitted,

Dated: May 10, 2006


John A. Yirga
Registration No. 56,480

WATTS HOFFMANN CO., LPA
1100 Superior Avenue – Suite 1750
Cleveland, OH 44114-2518
Telephone: 216/241-6700
Facsimile: 216/241-8151
Email: jyirga@wattshoff.com